

रजिस्टर्ड न० एल० 33/एस० एम०/13-14/95.



राजपत्र, हिमाचल प्रदेश

(जसाधारण)

हिमाचल प्रदेश राज्यशासन द्वारा प्रकाशित

शिमला, शुक्रवार, 21 अक्टूबर, 1994/29 आश्विन, 1916

हिमाचल प्रदेश सरकार

विधि विभाग

अधिसूचना

शिमला-2, 20 अक्टूबर, 1994

क्रमांक एल० एल० आर० डी०(6)19/94-लेजिस्.—हिमाचल प्रदेश के राज्यपाल, भारत के संविधान के अनुच्छेद 200 के अधीन प्रदत्त शक्तियों का प्रयोग करते हुए तारीख 18 अक्टूबर, 1994 को अनुमोदित हिमाचल प्रदेश विलास वस्तुओं पर कर (होटलों और किराया गृहों में) संशोधन विधेयक, 1994 (1994 का 13) को

2825-राजपत्र/94-21-10-94—1,791.

(3865)

मूल्य : 1 रुपया ।

1994 के हिमाचल प्रदेश अधिनियम संख्या 15 के रूप में संविधान के अनुच्छेद 248(3) के अन्तर्गत उसके अंग्रेजी प्राधिकृत पाठ सहित, हिमाचल प्रदेश, राजपत्र में प्रकाशित करते हैं।

आदेश द्वारा,

कलदीप चन्द सूद,
सचिव (१/३)।

1994 का अधिनियम संख्यांक 15.

हिमाचल प्रदेश विलास वस्तुओं पर कर (होटलों और किराया गृहों में) संशोधन अधिनियम, 1994

(राज्यपाल द्वारा तारीख 18 अक्टूबर, 1994 को बनी अनुमोदित)

हिमाचल प्रदेश टैक्स आन लक्शरीज (इन होटल्ज एण्ड लोजिंग हाऊसिंग)
एक्ट, 1979 (1979 का 15) का और संशोधन करने के लिए अधिनियम।

भारत गणराज्य के पैतालीसवें वर्ष में हिमाचल प्रदेश विधान सभा द्वारा निम्न-
लिखित रूप में यह अधिनियमित हो :—

1. (1) इस अधिनियम का संक्षिप्त नाम हिमाचल प्रदेश विलास वस्तुओं पर
कर (होटलों और किराया गृहों में) संशोधन अधिनियम, 1994 है।

संक्षिप्त
नाम और
प्रारम्भ।

(2) इस अधिनियम की धारा 4, 5 और 6 तुरन्त प्रवृत्त होंगी और जेब डपबन्ध
प्रथम अगस्त, 1993 से प्रवृत्त हुए समझे जाएंगे।

2. हिमाचल प्रदेश टैक्स आन लक्शरीज (इन होटल्ज एण्ड लोजिंग हाऊसिंग)
एक्ट, 1979 (जिसे इसमें इसके पश्चात् मूल अधिनियम कहा गया है) की धारा 2
में, खण्ड (e) के पश्चात् निम्नलिखित खण्ड (ee) जोड़ा जाएगा, अर्थात् :—

धारा 2 का
संशोधन।

“(ee) “new hotel” means a hotel, located within the State of Himachal
Pradesh, which commences operation on or after 1st day of
August, 1993, and shall also include an existing hotel, the proprie-
tor of which after the 1st day of August, 1993—

- (i) expands, alongwith facilities and services already being provided therein, its existing accommodation by atleast twenty-five per cent with an additional capital investment of not less than twenty-five per cent of the existing capital investment but without any change in the nature of the facilities and services, or
- (ii) diversifies it by providing new facilities and services with an additional capital investment of not less than twenty-five per cent of the existing capital investment,

but does not include any hotel which is formed as a result of re-establishment, mere change of ownership, change in the constitution, re-construction or revival of an existing hotel.

Explanation.—For the purposes of this clause “capital investment” means investment made on land, building, machinery and plant by the proprietor of the hotel.”.

3. मूल अधिनियम की धारा 6 के पश्चात् निम्नलिखित धारा 6-A और 6-B
अंतःस्थापित की जाएंगी, अर्थात् :—

धारा 6-A
और धारा
6-B का
अन्तःस्था-
पन।

“6-A. Special provisions relating to deferred payment of luxury tax by
proprietors of new hotels. —(1) Notwithstanding anything contained in any

other provisions of this Act, if the Government is of the opinion that with a view to provide incentives to the proprietors setting up new hotels in the State, it is necessary or expedient in the public interest so to do, it may, under a scheme notified in this behalf under this Act, and subject to such restrictions and conditions as may be specified in such scheme, provide for deferred payment of luxury tax payable under section 4 by such proprietor who is registered under this Act :

Provided that the State Government may, for the purposes of this sub-section, make a scheme retrospectively with effect from the 1st day of August, 1993.

(2) Subject to the provisions of sub-section (1), the proprietor referred to therein, if eligible for grant of facility of making deferred payment of luxury tax under the scheme notified under sub-section (1), may make deferred payment of luxury tax payable by him.

6-B. Power to exempt the proprietors of new hotels from payment of luxury tax.—(1) Notwithstanding anything contained in any other provisions of this Act, if the Government is of the opinion that with a view to provide incentives to the proprietors setting up new hotels in the State, for providing luxury therein, it is necessary or expedient in the public interest so to do, it may, by notification, exempt the proprietor of a new hotel from the payment of luxury tax, for such period, not exceeding five years, as may be specified in the said notification, subject to the condition that—

(i) such new hotel comes into operation between the period commencing from the 1st day of August, 1993 and ending on the 31st day of July, 1998, and

(ii) the rates of charges for the luxury provided in such new hotel do not exceed one hundred rupees per person per day.

(2) The Government may, for the purposes of sub-section (1), issue notification retrospectively with effect from the 1st day of August, 1993 in respect of the new hotels coming into operation between the 1st day of August, 1993 and the commencement of the Himachal Pradesh Tax on Luxuries (in Hotels and Lodging Houses) Amendment Act, 1994.

(3) Notwithstanding anything contained in sub-section (6) of section 4, no proprietor of a new hotel, in respect of which a notification under sub-section (1) has been issued, shall, during the period when such exemption remains in force, collect any sum by way of luxury tax to the extent of exemption provided in the notification.

(4) Every notification issued under sub-section (1) shall, as soon as may be after it is issued, be laid before the State Legislature."

धारा 8
का संशो-
धन ।

4. मूल अधिनियम की धारा 8 में,—

(i) अंक आठ चिह्न "8." के पश्चात् और शब्द "Any" से पूर्व कोष्ठक और अंक "(1)" अंतःस्थापित किए जाएंगे ;

(ii) उप-धारा (1) में—

(क) प्रथम परन्तु में शब्द "tax assessed" के पश्चात् परन्तु शब्दों "and the penalty" से पूर्व, कोष्ठक और शब्द "(including interest payable)" अंतःस्थापित किए जाएंगे ; और

(ख) द्वितीय परन्तु में शब्दों "without the tax" के पश्चात् परन्तु शब्द "or penalty" से पूर्व, कोष्ठक और शब्द "(including interest payable)" अंतःस्थापित किए जाएंगे ।

5. मूल अधिनियम की धारा 10 में "or an application for revision made under section 9" शब्दों और अंक का लोप दिया जाएगा ।

धारा 10
का संशो-
धन ।

6. इसके शाब्द सहित मूल अधिनियम की धारा 11 के स्थान पर निम्नलिखित धारा प्रतिस्थापित की जाएगी, अर्थात् :—

धारा 11
की प्रति-
स्थापन ।

"11. Tax, penalty and interest recoverable as arrears of land revenue.—The amount of luxury tax and penalty imposed or interest payable under this Act, which remains unpaid after the due date shall be recoverable as arrears of land revenue."

AUTHORITATIVE ENGLISH TEXT

Act No 15 of 1994.

THE HIMACHAL PRADESH TAX ON LUXURIES (IN HOTELS AND LODGING HOUSES) AMENDMENT ACT, 1994

(AS ASSENTED TO BY THE GOVERNOR ON 18TH OCTOBER, 1994)

AN

ACT

further to amend the Himachal Pradesh Tax on Luxuries (in Hotels and Lodging Houses) Act, 1979 (Act No. 15 of 1979).

BE it enacted by the Legislative Assembly of Himachal Pradesh in the Forty-fifth Year of the Republic of India as follows:—

Short title
and com-
mence-
ment.

1. (1) This Act may be called the Himachal Pradesh Tax on Luxuries (in Hotels and Lodging Houses) Amendment Act, 1994.

(2) Sections 4, 5 and 6 shall come into force at once and the remaining provisions of this Act shall be deemed to have come into force on the 1st day of August, 1993.

Amend-
ment of
section 2.

2. In section 2 of the Himachal Pradesh Tax on Luxuries (in Hotels and Lodging Houses) Act, 1979 (hereinafter referred to as the principal Act), after clause (e), the following clause (ee) shall be added, namely:—

“(ee) “new hotel” means a hotel, located within the State of Himachal Pradesh, which commences operation on or after 1st day of August, 1993, and shall also include an existing hotel, the proprietor of which after the 1st day of August, 1993—

(i) expands, alongwith facilities and services already being provided therein, its existing accommodation by atleast twenty-five per cent with an additional capital investment of not less than twenty-five per cent of the existing capital investment but without any change in the nature of the facilities and services, or

(ii) diversifies it by providing new facilities and services with an additional capital investment of not less than twenty-five per cent of the existing capital investment,

but does not include any hotel which is formed as a result of re-establishment, mere change of ownership, change in the constitution, reconstruction or revival of an existing hotel.

Explanation.—For the purposes of this clause “capital investment” means investment made on land, building, machinery and plant by the proprietor of the hotel;”.

Insertion
of sections
6-A and
6-B.

3. After section 6 of the principal Act, the following sections 6-A and 6-B shall be inserted, namely:—

“6-A. *Special provisions relating to deferred payment of luxury tax by proprietors of new hotels.*—(1) Notwithstanding anything contained in any

other provisions of this Act, if the Government is of the opinion that with a view to provide incentives to the proprietors setting up new hotels in the State, it is necessary or expedient in the public interest so to do, it may, under a scheme notified in this behalf under this Act, and subject to such restrictions and conditions as may be specified in such scheme, provide for deferred payment of luxury tax payable under section 4 by such proprietor who is registered under this Act:

Provided that the State Government may, for the purposes of this sub-section, make a scheme retrospectively with effect from the 1st day of August, 1993.

(2) Subject to the provisions of sub-section (1), the proprietor referred to therein, if eligible for grant of facility of making deferred payment of luxury tax under the scheme notified under sub-section (1), may make deferred payment of luxury tax payable by him.

[6-B. *Power to exempt the proprietors of new hotels from payment of luxury tax.*—(1) Notwithstanding anything contained in any other provisions of this Act, if the Government is of the opinion that with a view to provide incentives to the proprietors setting up new hotels in the State, for providing luxury therein, it is necessary or expedient in the public interest so to do, it may, by notification, exempt the proprietor of a new hotel from the payment of luxury tax, for such period, not exceeding five years, as may be specified in the said notification, subject to the condition that—

(i) such new hotel comes into operation between the period commencing from the 1st day of August, 1993 and ending on the 31st day of July, 1998, and

(ii) the rates of charges for the luxury provided in such new hotel do not exceed one hundred rupees per person per day.

(2) The Government may, for the purposes of sub-section (1), issue notification retrospectively with effect from the 1st day of August, 1993 in respect of the new hotels coming into operation between the 1st day of August, 1993 and the commencement of the Himachal Pradesh Tax on Luxuries (in Hotels and Lodging Houses) Amendment Act, 1994.

(3) Notwithstanding anything contained in sub-section (6) of section 4, no proprietor of a new hotel, in respect of which a notification under sub-section (1) has been issued, shall, during the period when such exemption remains in force, collect any sum by way of luxury tax to the extent of exemption provided in the notification.

(4) Every notification issued under sub-section (1) shall, as soon as may be after it is issued, be laid before the State Legislature.”

4. In section 8 of the principal Act,—

(i) after the figure and sign “8.”, and before the word “Any”, the brackets and figure “(1)”, shall be inserted;

(ii) in sub-section (1)—

(a) in the first proviso after the words “tax assessed” but before the words “and the penalty”, the brackets and words

Amendment of section 8.

1

"(including interest payable)", shall be inserted; and

(b) in the second proviso, after the words "without the tax" but before the words "or penalty", the brackets and words "(including interest payable)" shall be inserted.

Amendment of section 10.

5. In section 10 of the principal Act, the words and figure "or an application for revision made under section 9" shall be omitted.

Substitution of section 11.

6. For section 11 of the principal Act, along with its heading, the following shall be substituted, namely:

"11. *Tax, penalty and interest recoverable as arrears of land revenue.*"

The amount of luxury tax and penalty imposed or interest payable under this Act, which remains unpaid after the due date shall be recoverable as arrears of land revenue."